

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Case No: 08-cv-3294

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SOMPO JAPAN INSURANCE CO. OF AMERICA
as subrogee of
PRADA USA CORP.,

Plaintiffs,

-against-

RULE 7.1 DISCLOSURE
STATEMENT

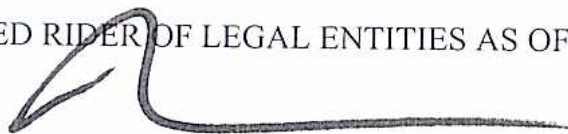
AMERICAN EAGLE OUTFITTERS, INC.,

Defendant.

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Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for AMERICAN EAGLE OUTFITTERS, INC., (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

- 1) American Eagle Outfitters, Inc. – AEO (the “Company”) refers to American Eagle Outfitters, Inc. and its wholly-owned subsidiaries:
 - a. “American Eagle Outfitters”
 - b. “American Eagle”
 - c. “AE”
- 2) The “AE Brand” refers to the U.S. and Canadian American Eagle Outfitters stores including:
 - a. “aerie”
 - b. “ae.com”
 - c. “MARTIN + OSA”
- 3) The company is a public traded company. (American Eagle Outfitters) (NASDAQ: AEOS)
- 4) PLEASE SEE ATTACHED RIDER OF LEGAL ENTITIES AS OF DECEMBER 2007.

Date: March 31, 2008



Signature of Attorney
Attorney Bar Code: RCS5388

American Eagle Outfitters, Inc.
Listing of Legal Entities
as of December 31, 2007

Tax Filing Country	Legal Entity Name	State of Incorporation	Owner	Disregarded Entity	Identification Number	Nature of business	Function
US	1 American Eagle Outfitters, Inc.	DE	Public	No	33-2321761	Public holding company, NASDAQ ARNO ticker symbol.	
US	2 AE Holdings Co.	DE	1	No	25-1864576	Holding Company only.	
US	3 Retail Commerce Company	NV	2	No	31-1425383	Finance and holding company.	Receives principal and interest on promissory notes to AEO Management Co, AE Outfitters Retail Co, AE Retail West LLC, Retail Distribution West LLC and AE Distribution Co.
US	4 Retail Royalty Company	NV	3	No	31-1425642	Intangible holding company (AE marks, etc.) and retail stores in NV.	Owns AE store retail locations in NV and owns the intangible trademarks and trade names for the AE brand. REC charges a royalty fee to AEO Management Co and American Eagle Outfitters Canada Corporation.
US	5 Retail Licensing Company	ME	4	No	88-8468113	Intangible holding company (eventually will own new concept marks, etc.)	Used to own the Bluewiner brand trademarks and trade names.
US	6 AEO International Corp.	DE	2	No	25-1833867	Holding Company only.	
US	7 American Eagle Outfitters Co.	DE	6	No	41-2123982	Holding Company only.	
US	10 MGS US LLC	Nova Scotia	3	Yes	N/A	Holding Company only.	
US	11 AEOC No LLC	Nova Scotia	3	Yes	N/A	Holding Company only.	
Can	12 AE Limited Partnership	Nova Scotia	10, 11		98-0445885	Holding Company only.	
Can	13 American Eagle Outfitters Canada Corporation	Nova Scotia	12		98-0539726	AE retail operations in Canada	
Mex	14 Eagle Trading Company	MX	N/A		N/A	Warehousing and distribution operations in Puebla, Mexico	Buy merchandise from Mexican suppliers and sells it to AEO Management Co, AE Direct Co LLC and American Eagle Outfitters Canada Corporation.
US	18 South Side Realty Co II/A/A AE First Co	DE	2	No	25-1864912	Leases and sub-leases space for a corporate day care facility.	
US	19 AEO Management Co	DE	2	No	25-1864968	Management Services (Executive, buying, marketing, designing, sourcing, etc.) and retail store operations in DE.	Buy merchandise from vendors and sells it to AE Outfitters Retail Co, AE Retail West and Retail Royalty Company. Provides design and management services to AE Direct Co LLC and American Eagle Outfitters Canada Corporation.
US	20 AE Retail West LLC	DE	19	Yes	25-1864665	Retail store operations (consolidated state filings).	
US	21 Retail Distribution West LLC	DE	19	Yes	25-1867395	Distribution and fulfillment services in Ottawa, ON.	Provides distribution services to AEO Management Co.
US	22 Linear Realty Company II LLC	DE	19	Yes	51-0503320	Real estate in Warrersdale, PA.	Owns the 130 Thorn Hill Drive Building and leases it to AEO Management Co, AE Corporate Services Co, AE Direct Co LLC, AE Distribution Co and Blue Star Imports LP.
US	23 AEO Realty Co LLC	DE	19	Yes	30-0335810	Real estate for East Metal Street home office headquarters.	
US	24 AEO Management Co LLC	DE	19	Yes	88-3666769	Management Services (Executive, buying, marketing, designing, etc.) - Martin + Usa Division	
US	25 M+O Retail Co	DE	2	No	88-3666778	Retail store operations and field personnel for Martin + Usa operations. On 12/31/07 will go through a tax-free reorg and business will dissolve (see #41).	
US	26 AE Distribution Co	DE	2	No	25-1864673	Distribution services in Warrersdale, PA.	Provides distribution services to AEO Management Co.
US	27 AE Outfitters Retail Co	DE	2	No	25-1864674	Retail store operations (separate state filings).	
US	28 AE Direct Co LLC	DE	27	Yes	25-1867741	E-commerce and call center operations.	
US	29 77 Entertainment LLC (E/R/A No Agency Productions LLC)	DE	29	Yes	03-8415889	Production services.	
US	30 77 Entertainment II LLC (E/R/A No Agency Productions II LLC)	DE	29	Yes	75-2022618	Production services.	Provides TV production services to AEO Management Co.
US	31 AE Corporate Services Co	DE	2	No	31-1392679	Administrative services (finance, real estate, human resources, information systems, store operations, regional & district managers, etc.)	Provides corporate administrative services to AEO Management Co, AE Distribution Co, AE Outfitters Retail Co, AE Retail West LLC, Retail Royalty Co and American Eagle Outfitters Canada Corporation.
US	32 AE Admin Services Co LLC	OH	31	Yes	35-2239515	Owns gift card liability for US and IN AE stores.	
US	33 AEO Holding Company	DE	1	No	25-1853862	Holding Company only.	
US	34 Blue Star Imports LTD	DE	33	No	25-1853331	Holding Company only.	
US	35 BSI Imports Company LLC	DE	33	Yes	25-1853328	Holding Company only.	
US	36 Blue Star Imports LP	PA	34, 35	No	25-1851969	Custom, logistic services.	Provides import services to AEO Management Co and AE Direct Co LLC.
US	38 M+O Admin Services Co LLC	OH	31	Yes	58-2658272	Owns gift card liability for M+O US stores.	
US	39 Blue West Enterprises LLC	DE	31	Yes	58-2658269	Owns corporate aircraft.	Leases corporate aircraft.
HK	40 American Eagle Outfitters Asia Limited	Hong Kong	1	Yes		Factory compliance, quality control.	
US	41 M+O Retail LLC (E/R/A)	DE	27	Yes	11-1428946	On 12/31/07 will go through a tax-free reorg and will	

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DECLARATION
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